No. 81311-6

MADSEN, J. (concurring)—Although I agree with much of the majority, I concur because I would not reach the question of offset under RCW 19.40.081(d). Only good faith transferees are entitled to an offset under subsection (d)(3), which provides for a "reduction in the amount of the liability on the judgment [to the extent of the value given the debtor for the transfer or obligation]." Since the trial court did not make a finding that the Hansons were good faith transferees, they are not entitled to an offset.

My concern is that the majority admits the statute supports the reading proposed by the Hansons but declines to apply the statute as written because, it says, following the statute would lead to an absurd result. It says that the literal application of the statute would leave creditors with no relief against good faith transferees. But, the majority's reading punishes good faith transferees, a result I do not believe was intended by the legislature. Indeed, that is the reason the offset provision is only triggered by a good faith transferee. In any event, in the absence of a finding that the Hansons were good faith transferees, the court need not decide what the legislature intended by the offset provision and I would not do so.

AUTHC	DR: lustice Barbara A. Madsen		
WE CC	ONCUR:		
_			
_			